

Audit Issues and Closure Report

Client Name: Sonu1
Audit No: CUST0001/AUD/2024-2025/00001 - Statutory Audit

| SI No | Workpaper Ref | CAM | Exceeded Materiality | Deviations/ Exceptions Noted | Conclusion | Type of Test | Status | Description & Reason for selection as CAM | Audit Procedure undertaken to address the CAM |
|-------|-----------------|-----|----------------------|------------------------------|------------|--------------|--------|---|---|
| 1 | Audit procedure | CAM | Yes | Deviations noted | conclusion | | WIP | Observations | Detailed procedure discussed and written |